

MEETING SUMMARY
PROPERTY TAX ADMINISTRATION TASK FORCE

February 19, 2003 - 10:00 AM TO 3:00 P.M.
(LOCATION: Tax World)

FULL MEMBER SESSION – 10:00 AM to 3:00 PM

MEMBERS PRESENT: Jim Zingale, Chairman, Rod Adams, George Burnham, Robert Cohen, William Coleman, Morgan Gilreath, Bill Graham, John Green, Sharon Outland, Bob Rackleff, John Seay, Ken Small, Bill Suber and Rex Ware.

MEMBERS ABSENT: Keith Baker, Robert Banting, Terry Louis, Richard Masching, and Matt Ryan

Chairman Jim Zingale called the meeting to order at 10:00 AM and welcomed the members to the 13th meeting of the Property Tax Administration Task Force. The first year of meetings was authorized under the law which allows an agency head to form such a task force; while the past two years and the next upcoming year are being conducted under a special statute giving the task force a life of four years in total. After a poll of the members as to whether they were in favor of adding one more member, Howard Liggett, representing the National Tax Lien Association, the chair appointed Mr. Liggett to the task force.

Mr. Zingale announced that the Department was in the early stages of creating a position paper that on the front end will outline what the agency believes are the varying roles of the Department, the Property Appraiser, and the VAB. This will be a working document that will look back at the duties and responsibilities of the Department of Revenue as they are today and make them a lot clearer in the future. He stated that the agency expects to get a draft out by the end of this session and spend most of the summer trying to get feedback from a broad community of people in terms of what that is, but will begin by asking for the task force's help.

Kathy Henley, Government/Citizen Liaison for PTA, presented the members with copies of the concepts that the Department has included in its 2003 PTA administrative package as well as other bills that are currently on the table in the Legislature. Many of the issues in the PTA package were the result of two years of hashing out by the task force.

Next, Steve Keller discussed recent court decisions and litigation issues including a synopsis of: *Racetrack v. Robbins* (3rd DCA 1/2/2003), *Robbins V. Kornfield* (3rd DCA 1/22/2003), *Wal-Mart Stores, Inc. V. Mazourek* (5th DCA 01/31/2003) and *Palm Beach Community Church v. Nikolits* (4th DCA, 02/05/2003). After this Mr. Keller presented an overview of the 20 different issues concerning the "granny flats" exemption that have been left unanswered by current legislation. The third and final handout Mr. Keller reviewed for the members concerned the three different options available under Florida Statutes for assessing mobile homes. Several members of the panel had questions for Mr. Keller about limits for buying a decal, what the tax collectors are actually doing, and the difference to county revenues between ad valorem assessments and MH license fees.

David Beggs, director of the Property Tax Administration Program, followed Steve Keller with a presentation on the new re-organization of the Property Tax Administrative Program. His presentation centered around the content of the following handouts: The Property Tax Administration Program Re-Organization Chart and an outline of a five-part strategic initiative the program has in place to re-engineer the real property process (SI 8). The latter document provided cross-walk to where in the development process the program was with regard to the strategic initiative and the 2000 Auditor General's Report.

Al Mobley, the program expert in appraisal methodology, explained the reason for his handout, "DRAFT – Discrete Units for Real Property Assessment roll Production and Proactive Aid and Assistance." He explained that the question had come up of how the PTA Program could use the guidelines, along with the statutes and other professional sources, to improve our in-depth study process and aid and assistance activities. The handout was a first draft of a the real property assessment roll production process broken down into 12 discrete units at the property appraiser level, and then cross-walked to the various sections or the Real Property Guidelines. The document represents the DOR view of the expectations of the property appraiser under each of the units. The 12-discrete units approach's purpose is focused on the assessment roll process, but the chart includes several things that are beyond the scope of the Real Property Guidelines such as exemptions, VAB process, and other administrative issues. The document is an attempt to best balance the property appraiser's major processes with the Real Property Guidelines.

During lunch, Connie Frank discussed the tangible personal property table development using a PowerPoint presentation.

FACILITATED DISCUSSION

After the individual presentations were completed, the task force continued its discussion about the issues, which had previously been identified and ranked by order of importance. An outline of the discussions for the remainder of the day is attached to this summary. Please see the attached document titled, "Flip Charts--Property Tax Administration Task Force—February 19, 2003." The discussion lasted for almost three hours.

The final business of the day was spent discussing a date, time and place for the next meeting. Members agreed that the specific date and time would be determined through an email solicitation by staff to the members in late February and early March. However, there was general consensus that the next meeting should be scheduled for mid- to late-May, 2003.

The meeting adjourned at approximately 3:00 PM.

Kathy Henley, Property Tax Administration